STATE OF FLORIDA AUDITOR GENERAL

OPERATIONAL AUDIT OF THE

FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES

BOARD OF REGENTS

FOR THE FISCAL YEAR ENDED
JUNE 30, 1999

STATE OF FLORIDA AUDITOR GENERAL

OPERATIONAL AUDIT OF THE

FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES

BOARD OF REGENTS

FOR THE FISCAL YEAR ENDED
JUNE 30, 1999

The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to evaluate management's performance in administering assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines and to determine the extent to which the internal control, as designed and placed in operation, promotes and encourages the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets.

OPERATIONAL AUDIT OF THE FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES BOARD OF REGENTS

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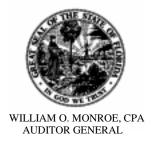
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STATE OF FLORIDA

AUDITOR GENERAL
TALLAHASSEE

May 23, 2000

The President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee

Pursuant to the provisions of Section 11.45, Florida Statutes, and as part of the Legislature's oversight responsibility for operations of State agencies, I have directed that an operational audit be made of the

FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF UNIVERSITIES
BOARD OF REGENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1999.

The results of the audit of the Board of Regents are presented herewith.

Respectfully submitted,
William O. Monnoe

William O. Monroe Auditor General

Audit supervised by: Alan M. Sands

Alan M. Sanus

Audit made by: Kimberly S. Ferree THIS PAGE INTENTIONALLY LEFT BLANK.

ABSTRACT

OPERATIONAL AUDIT
OF THE
FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF UNIVERSITIES
BOARD OF REGENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1999

This abstract highlights the findings of audit report No. 13661. The entire audit report should be read for a comprehensive understanding of our audit findings and recommendations.

SCOPE

The scope of this audit of the Board of Regents focused primarily on the Board's internal control, as designed and placed in operation to achieve management's control objectives in the categories of compliance with applicable laws, administrative rules, and other guidelines; economic and efficient operations; reliability of financial records and reports; and safeguarding of assets.

We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

FINDINGS

The *FINDINGS AND RECOMMENDATIONS* section of this report presents the results of our audit of the Board of Regents. Matters noted on audit relating to noncompliance with governing laws, administrative rules, and other guidelines as well as deficiencies in the design or operation of the internal control are summarized below:

PERSONNEL ADMINISTRATION

Records maintained by
university faculties for
other professional
(noninstructional) duties
did not demonstrate
compliance with the
12-Hour Law.

Section 240.243(2), Florida Statutes, requires a minimum of 12 classroom contact hours per week or equivalent noninstructional duties for each full-time equivalent teaching faculty member who is paid entirely from State funds. Since attendance records reporting clock-time are historically not kept by university faculties, the universities have been unable to document compliance with this Statute as it relates to noninstructional duties. (See paragraphs 1 through 4.)

INFORMATION TECHNOLOGY PROCESSING

Implementation of controls
to restrict access only to
the authorized users of
the financial aid
subsystem to their
intended access level
should decrease the
possibility that
unauthorized users can
alter data without
detection.

The Board of Regents is the functional owner of various software applications used by several of the universities in the State University System, including a financial aid subsystem. To decrease the possibility that unauthorized users of the financial aid subsystem can alter data without detection, the Board should implement controls to restrict access only to users at the access level intended for them. Also, the Board should ensure that no potential user is able to view the passwords of others. (See paragraphs 5 through 8.)

The President's written response to the audit findings and recommendations included in audit report No. 13661 is presented as Appendix B.

OPERATIONAL AUDIT OF THE FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES BOARD OF REGENTS FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Par.
No.

FINDINGS AND RECOMMENDATIONS

Personnel Administration

Faculty Activity Reporting

- (1) Section 240.243(2), Florida Statutes, requires a minimum of 12 classroom contact hours per week or equivalent noninstructional duties for each full-time equivalent teaching faculty member who is paid entirely from State funds. Since attendance records reporting clock-time are historically not kept by university faculties, the universities have been unable to document compliance with this Statute as it relates to noninstructional duties.
- (2) Section 240.243(2), Florida Statutes, requires that each full-time equivalent teaching faculty member at a university, who is paid entirely from State funds, shall teach a minimum of 12 classroom contact hours per week (12-Hour Law). However, any faculty member who is assigned other appropriate professional responsibilities shall teach a minimum number of classroom contact hours in proportion to 12 classroom hours per week as such especially assigned aforementioned duties and responsibilities bear to 12 classroom contact hours per week. The Board of Regents has prescribed in Chancellor's Memorandum CM-87-17.2, revised 1994, instructions for developing information for complying with the 12-Hour Law. This Memorandum established a standard practice for preparing and presenting faculty activity data for all budget units within the State University System (SUS).
- (3) In audit reports issued by this Office over the past years on the various universities in the SUS, we have reported that university registrar records indicate that faculty members taught the assigned classroom contact hours. We have also reported, however, that records for other professional (noninstructional) duties did not demonstrate compliance with the 12-Hour Law. These noninstructional duties include assignments such as research, public service, academic

advising, etc. The language in the Statute indicates that noninstructional duties shall be measured in proportion to 12 classroom contact hours. Section 240.243(1)(b), Florida Statutes, defines a classroom contact hour as a regularly scheduled one-hour period of classroom activity. Using classroom contact hours as the measure for calculating noninstructional duties requires, in our opinion, some record of actual time spent on these noninstructional duties to document compliance. Since attendance records reporting actual clock-time worked are historically not kept by university faculties, the universities have been unable to document compliance with the 12-Hour Law as it relates to noninstructional duties.

(4) Although the Chancellor's Memorandum provides a methodology for calculating and allocating faculty contact hours between instructional and noninstructional duties and the reporting of such allocations in faculty activity reports, the procedures do not establish required documentation of the actual time spent by faculty on assigned noninstructional duties. The Legislature may wish to consider clarification of the Statutes as they relate to documentation of time expended by faculty on other assigned (noninstructional) duties.

Information Technology Processing

Financial Aid Access Controls

- (5) The Board of Regents is the functional owner of various software applications used by several of the universities in the State University System, including a financial aid subsystem. To decrease the possibility that unauthorized users of the financial aid subsystem can alter data without detection, the Board should implement controls to restrict access only to users at the access level intended for them. Also, the Board should ensure that no potential user is able to view the passwords of others.
- (6) The Board of Regents is the functional owner of various software applications used by several of the universities in the State University System, including a financial aid subsystem. Processing for the financial aid subsystem is performed at the Northwest Regional Data Center (NWRDC). To use the financial aid subsystem, a user must first sign on to the NWRDC computers. The access provided by this sign-on is controlled through the use of a security software package. The user must then sign-on a second time to access the financial aid subsystem. For the second sign-on, the user must know a financial aid user ID, password, and VERB (a transaction ID that identifies the specific application to be accessed). The control features provided by the security

software package for the initial sign-on process at the NWRDC are not incorporated into the financial aid subsystem sign-on process. For example, an individual's financial aid user ID and password are not restricted for use only with that individual's NWRDC user ID and password. If University users with a NWRDC user ID, password, and financial aid VERB wanted to access the financial aid subsystem at an access level greater than their own, they could do so if they knew or could guess another financial aid user ID and password with greater access capabilities. Compounding this situation is the fact that the financial aid subsystem password does not expire and there is no limit to the number of invalid attempts a user can make to guess the password.

- (7) We recommend that the Board implement controls available to them through the security software package of the NWRDC to restrict access to only the authorized users of the financial aid subsystem at the access level intended for them. By incorporating the security software package controls of the NWRDC, the Board could effectively eliminate the weaknesses associated with the financial aid subsystem user ID and password, such as no limit on the number of invalid password attempts by a user and no expiration of the password. These actions should decrease the possibility that unauthorized users can alter data without detection.
- (8) There are three levels of user access for the financial aid subsystem file: Master Operator, Key Operator, and Regular Operator. A Master Operator can change and view all Key and Regular Operator data. Any user that has a valid user ID and password and has been granted the Master Operator designation has the capability to view the passwords of other users of the subsystem. The Master Operator designation is generally reserved for an employee that performs security administration duties. However, no employee should have the capability to view the passwords of other users. In such a situation, those able to view the passwords could use another employee's password, access the system, and alter data without detection. We recommend that the Board make the necessary changes to ensure that no potential user of the financial aid subsystem can view the passwords of others.

Prior Audit Findings

(9) For those operating units, programs, activities, functions, and classes of transactions within the scope of this audit, the Board has substantially corrected the deficiencies noted in audit report No. 13503, except as noted in the preceding paragraphs of this report.

(10) In previous audit reports, most recently in audit report No. 13503, paragraphs 25 through 31, we have noted that moneys received by universities from patents, royalties, copyrights, and trademarks were deposited in the universities' not-for-profit research foundations pursuant to Section 240.299, Florida Statutes. Section 240.241, Florida Statutes, provides that these moneys be deposited in the universities' divisions of sponsored research. The Board's General Counsel has issued an opinion that indicated that universities may deposit such moneys in not-for-profit research foundations with certain restrictions. Board personnel have also drafted a Chancellor's Memorandum to provide specific written guidance on the administration and record keeping of these moneys. The propriety of accounting for these moneys in the research foundations will be the subject of a separate report.

STATEMENT FROM AUDITED OFFICIAL

(11) In accordance with the provisions of Section 11.45(7)(d), Florida Statutes, a list of audit findings and recommendations was submitted to the Board. The Chancellor's written response to the audit findings and recommendations included in this report is shown as Appendix B.



STATE OF FLORIDA

AUDITOR GENERAL TALLAHASSEE

May 15, 2000

REPORT ON COMPLIANCE AND INTERNAL CONTROL

Board of Regents' management is responsible for administering numerous operating units, programs, activities, functions, and classes of transactions in accordance with governing provisions of laws, administrative rules, and other guidelines. Additionally, the proper administration of public funds requires that management establish and maintain a system of internal control to provide reasonable assurance that Board objectives will be achieved. The Auditor General, as part of the Legislature's oversight responsibility for operations of universities, makes operational audits to determine the extent to which Board management has fulfilled those responsibilities.

We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our audit objectives for the operating units, programs, activities, functions, and classes of transactions within the scope of audit were to:

- Evaluate the Board's performance in administering its assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines;
- Determine the extent to which the Board's system of internal control promotes and encourages the achievement of management's objectives in the categories of compliance with applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Board; the reliability of financial records and reports; and the safeguarding of assets; and
- Determine whether the Board has corrected, or is in the process of correcting, all
 deficiencies disclosed in the prior audit (report No. 13503) for those operating units,
 programs, activities, functions, and classes of transactions within the scope of audit.

As a part of our audit, we examined, on a test basis, evidence supporting transactions (as well as events and conditions) which occurred; performed analytical procedures; reviewed

management's administrative constructions of law; and performed such other procedures as we considered necessary in the circumstances for those operating units, programs, activities, functions, and classes of transactions within the scope of our audit. Our objective was to evaluate management's compliance with significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. However, with respect to the items tested, the Board had generally complied with the significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. Matters coming to our attention relating to noncompliance with various guidelines for those operations audited are noted in the *FINDINGS AND RECOMMENDATIONS* section of this report.

In planning and performing our audit, we considered the Board's internal control relevant to those operating units, programs, activities, functions, and classes of transactions within the scope of audit. Our purpose in considering internal control was to determine the nature, timing, and extent of substantive audit tests and procedures necessary to the accomplishment of our audit objectives, not to provide assurance on internal control.

We noted certain matters involving the design and operation of the Board's internal control that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect management's assurance of compliance with applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Board; the reliability of financial records and reports; and the safeguarding of assets. Those matters coming to our attention for the operating units, programs, activities, functions, and classes of transactions within the scope of audit are noted in the *FINDINGS AND RECOMMENDATIONS* section of this report.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that operating deficiencies, material in relation to the financial records and resources of the operating units, programs, activities, functions, and classes of transactions being audited, may occur and not be

detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control would not necessarily disclose all matters in the Board's internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described in the *FINDINGS AND RECOMMENDATIONS* section of this report is a material weakness.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, and applicable management. Copies of this report are available pursuant to Section 11.45(7), Florida Statutes, and its distribution is not limited.

Respectfully submitted,
William O. Monnoe

William O. Monroe, CPA

Auditor General

APPENDICES

The following Appendices are attached to and form an integral part of this report:

<u>Appendix - A</u> Background.

<u>Appendix - B</u> Statement from Audited Official.

APPENDIX – A BACKGROUND FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES BOARD OF REGENTS

Personnel

The Board of Regents, subject to the general supervision of the State Board of Education, is the policy-making body of the State University System consisting of ten universities. Section 240.209, Florida Statutes, provides, among other things, that the Board is primarily responsible for adopting systemwide rules and policies; planning for the future needs of the State University System; planning the programmatic, financial, and physical development of the System; reviewing and evaluating various programs at the universities; coordinating program development among the universities; and monitoring the fiscal performance of the universities.

Members of the Board of Regents during the audit period were as follows:

Board Member

Frank T. Brogan, Commissioner of Education to 1-4-99 Tom Gallagher, Commissioner of Education

from 1-5-99

Steven J. Uhlfelder, Chair to 9-10-98 Dennis M. Ross, Vice-Chair to 9-10-98,

Chair from 9-11-98

Gwendolyn Ford McLin, Vice-Chair from 9-11-98

Audrea Isaac Anderson

R. Julian Bennett, Jr., to 1-13-99

Board Member

Charlton B. Daniel, Jr.

James R. Harding to 9-1-98 (1)

James F. Heekin, Jr. Adolfo Henriques Philip D. Lewis Elizabeth G. Lindsay

Jon C. Movle

Michelle C. Oyola from 9-2-98 (1) Thomas F. Petway, III, from 5-11-99

Welcom H. Watson

Note: (1) A full-time student voting member for one year in accordance with Section 240.207(1), Florida Statutes.

Dr. Adam W. Herbert, Jr., served as Chancellor of the State University System and Chief Administrative Officer of the Board of Regents. The Chancellor is responsible for administration of the State University System under policies prescribed by the Board.

Financing

Appropriations for operations and programs administered by the Board Office totaled \$61,968,710 for the fiscal year ended June 30, 1999. These appropriations were funded from various trust funds and from General Revenue.

APPENDIX – A (CONTINUED) BACKGROUND FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES BOARD OF REGENTS

Appropriations from the Legislature for educational and general activities are provided to the Board for allocation to the various universities. The tabulation presented below shows the final appropriations (excluding special units) by source for the 1998-99 fiscal year:

Source	Amount
General Revenue	\$1,263,709,805
Incidental/Student Fees	384, 137, 645
Educational Enhancement	79,715,303
Other Trust Funds	6,007,732
Total	\$1,733,570,485

These appropriations were allocated to each university for the 1998-99 fiscal year as presented in the following tabulation:

University	Amount
University of Florida	\$381,333,596
Florida State University	276,744,347
University of South Florida	261,612,506
Florida Internaltional University	199,362,477
University of Central Florida	198,753,747
Florida Atlantic University	139,639,768
Florida Agricultural and Mechanical University	110,389,525
University of North Florida	71,973,608
University of West Florida	59,992,845
Florida Gulf Coast University	33,768,066
Total	\$1,733,570,485

Section 240.205(6), Florida Statutes, authorizes the Board of Regents to approve and execute contracts for the acquisition of commodities, goods, equipment, contractual services, leases or acquisitions of real and personal property, and construction. Section 240.209(3)(p), Florida Statutes, further delegates to the Board of Regents the authority to adopt rules to administer a program for the maintenance and construction of facilities in the State University System.

APPENDIX – A (CONTINUED) BACKGROUND FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES BOARD OF REGENTS

The 1998-99 fiscal year legislative appropriation included project allocations for specific university construction projects. These allocations were made pursuant to budget requests prepared by the Board of Regents. Such budget requests were prepared using a formula based on enrollment projections, existing square footage, and other factors. Legislative appropriations designated the funding source of each project. In recent years, such funding has been provided from Public Education Capital Outlay and Debt Service Trust Fund appropriations, Capital Improvements Fee Trust Fund appropriations, and the proceeds of bonds sold by the Board of Regents (University System Improvement Revenue Certificates). Most university construction projects are reported by each university and are accounted for in their Plant Funds. The term "Plant Funds" in college and university terminology encompasses the construction moneys, any debt service accounts related to bond financing of construction, and each university's accumulated investment in its educational plant.

Private resources are provided to the State University System through foundations and direct-support organizations, as provided by law. A "direct-support" organization is defined by Section 240.299, Florida Statutes, as a not-for-profit Florida corporation organized to benefit a State university in Florida. These organizations are certified by the Board and may be authorized to use property, facilities, and personal services at any State university. Forty-three direct-support organizations were operating under certification by the Board at June 30, 1999, including the Florida Board of Regents Foundation, Inc. These organizations are not included in the scope of this audit. They are required by Section 240.299(4), Florida Statutes, to be audited annually by independent certified public accountants.

The Board engages in numerous other activities. For example, these activities include the administration of the University Support Personnel System Pay Plan, the State University System General Faculty and Administrative and Professional Employees Pay Plan, and the Eminent Scholars Trust Fund, and various other endowment funds.

Board of Regents Rule 6C-1.1014, Florida Administrative Code, establishes the duties and responsibilities of the Board's Chief Inspector General (CIG). Responsibilities of the CIG include the development and implementation of audit plans, standard audit programs and procedures, quality assurance reviews of internal audits at the university level, and plans for continuing education and

APPENDIX – A (CONTINUED) BACKGROUND FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES

training for CIG and IG (universities) staff. In addition, the CIG is required to review copies of all State university internal audit reports, follow-up findings to ultimate resolution, and report to the Board of Regents on the status of audit plans and the results of audits.

BOARD OF REGENTS

Related Audits

The Board's financial statements are combined with those of the State universities and are reported in the State University System fund types of the general purpose financial statements of the State of Florida as of and for the fiscal year ended June 30, 1999. On February 4, 2000, this Office issued audit report No. 13592, presenting the financial position of the State of Florida and its component units at June 30, 1999; the results of its operations; and the cash flows of its proprietary fund types, nonexpendable trust fund, and discretely presented component units for the fiscal year then ended. The Board is an integral part of the reporting entity of the State of Florida.

An examination of expenditures of Federal awards administered by the Board under contract and grant agreements to finance specific programs and projects is included in our Statewide audit of Federal awards administered by the State of Florida. The results of our Statewide audit of Federal awards administered by the State of Florida for the fiscal year ended June 30, 1999, will be the subject of a separate audit report.

Section 240.214, Florida Statutes, establishes an accountability process for the State University System. Florida's accountability legislation requires an evaluation of the performances of public universities to hold them more accountable for their use of public resources. The Board of Regents published the statutorily required annual report dated December 31, 1999.

This audit does not include comments on audits of the ten universities under the jurisdiction of the Board but may include matters of systemwide application. Separate audits and reports are made on the individual universities.

APPENDIX - B STATEMENT FROM AUDITED OFFICIAL FLORIDA DEPARTMENT OF EDUCATION **DIVISION OF UNIVERSITIES BOARD OF REGENTS** FOR THE FISCAL YEAR ENDED JUNE 30, 1999



STATE UNIVERSITY SYSTEM OF FLORIDA 325 West Gaines Street, Suite 1514 Tallahassee, Florida 32399-1950

Adam W. Herbert
Chancellor

May 15, 2000

The Honorable William O. Monroe **Auditor General** G74 Claude Pepper Building 111 West Madison Street Tallahassee, Florida 32399-1450

Dear Mr. Monroe:

We have reviewed the tentative audit findings and recommendations for the audit of the Board of Regents that was conducted for the fiscal year ended June 30, 1999. Our responses to the two recommendations are enclosed.

We appreciate your audit, as it assists us in our continuing efforts to improve our operations.

Sincerely,

AWH/kcp

Enclosure

APPENDIX – B (CONTINUED) STATEMENT FROM AUDITED OFFICIAL FLORIDA DEPARTMENT OF EDUCATION DIVISION OF UNIVERSITIES BOARD OF REGENTS FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Audit Report Par. No.

Information Technology Processing

Financial Aid Access Controls



Recommendation: The Board implement controls available to them through the security software package of the NWRDC to restrict access to only the authorized users of the financial aid subsystem at the access level intended for them.

Response: The Board has implemented the change recommended by providing a crosswalk between the ACF2 (Security System at both NWRDC and NERDC) user ID/password and the financial aid subsystem user ID. The ACF2 user ID must be entered on the financial aid Maintenance File for each financial aid user ID. When signing on to the NWRDC or the NERDC, the user must enter the ACF2 user ID and password, but will not enter the financial aid user ID and password. The financial aid user ID continues to be maintained by the university security administrators on the financial aid Maintenance File for audit trail purposes, but the use of an associated financial aid password has been eliminated. The financial aid access now comes under the ACF2 security codes, such as the expiration of passwords and the limit on the number of invalid password attempts.

Responsible Auditee: Martha Fields

Expected Implementation Date: System changes implemented 03/21/00.

FAMU implemented financial aid security changes 04/11/00.

FSU implemented financial aid security changes 03/28/00.

UCF expects to implement financial aid security changes 07/01/00.

FAU expects to implement financial aid security changes 05/15/00.

FIU expects to implement financial aid security changes 06/01/00.

UNF expects to implement financial aid security changes 07/01/00.



Recommendation: The Board make the necessary changes to ensure that no potential user of the financial aid subsystem can view the passwords of others.

Response: The financial aid Maintenance File no longer contains or displays passwords.

Responsible Auditee: Martha Fields

Expected Implementation Date: System changes implemented 03/21/00.

FAMU implemented financial aid security changes 04/11/00.

FSU implemented financial aid security changes 03/28/00.

UCF expects to implement financial aid security changes 07/01/00.

FAU expects to implement financial aid security changes 05/15/00.

FIU expects to implement financial aid security changes 06/01/00.

UNF expects to implement financial aid security changes 07/01/00.